Finance Department,

Mantralaya, Mumbai-400032, Dated the 30th March 2002.

NOTIFICATION

Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975.

No. PFT-11.01/C.R.25/Taxation-3 :- Whereas the Government of Maharashtra is satisfied that circumstances exist which render it necessary to take immediate action furher to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975, and to dispense with the condition of previous publication thereof under the proviso to sub-section (3) of section 27 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Act, 1975 (Mah. XV of 1975) (hereinafter referred to as "the said Act");

Now, therefore, in exercise of the powers conferred by sub-sections (1) and (2) read with the proviso to sub-section (3) of section 27 of the said Act, and of all other powers enabling it in this behalf, the Government of Maharashtra is hereby pleased to make the following rules further to amend the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975, namely:-

1. These rules may be called the Maharashtra State Tax on Professions, Trades, Callings and Employments (*Amendment) Rules, 2002.

2. After rule 21 of the Maharashtra State Tax on Professions, Trades, Callings and Employments Rules, 1975 (hereinafter referred to as "the principal Rules"), the following shall be inserted, namely:-

"CHAPTER III-A
RECOVERY AGENTS.

22. Recovery agent.- (1) A person having experience of working as a Licensed Small Savings Agent with the Directorate of Small Savings, Maharashtra State, Mumbai, for a continuous period of not less than 2 years and not being a defaulter under the Act, may apply for appointment as an

authorized recovery agent to the Commisioner or the Officer duly authorized by him having jurisdiction over the area in which the place of residence of such person is situated (hereinafter, in this Chapter, referred to as "the Appointing Authority") in Form XIVA, alongwith the security in the form of National Savings Certificate or Government Treasury Bond or Bank Guarantee amounting to rupees 10,000.

(2) The Appointing Authority shall, on satisfaction as to the qualifications and the ability of the applicant to work as a recovery agent, grant him the authorisation certificate in Form XIVB.

If the recovery agent violates any of the conditions stated in Form XIVB, the provisions of the Act, rules or the instructions given by the Profession Tax Authorities, the Appointing Authority may suspend or cancel the authorisation, after giving him a reasonable opportunity of being heard.

(3) An authorized recovery agent shall have power to visit, at all reasonable times, only those places which are assigned to him by the authority, under whom he is working, and to make inquiries pertaining to the liability of, and also the amount of tax, interest and penalty, due from the enrollee or a person or persons available at that address. An authorized recovery agent shall always carry his authorisation certificate and Identity Card and produce them, at the time of visit, before the enrollee or a person or persons available at the said address.

(4) The Recovery Agent shall collect the amount of tax, interest and penalty due from the enrollees or the person or persons only by account payee cheque, demand draft or pay order and deposit it along with challan in Form VIII in the Government Treasury within two days, excluding the Bank holidays, from the date of receipt thereof.

23. Recovery agent to maintain an account of recovery of tax.-

Every recovery agent shall maintain proper accounts of the tax, interest and penalty recovered by him. He shall also maintain a register in Form XV.".

3. After Form XIV of the principal rules, the following Forms shall be inserted, namely :-

" FORM XIVA
(See rule 22 (1))

APPLICATION FOR OBTAININ AUTHORIZATION
FOR WORKING AS A RECOVERY AGENT
UNDER THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADE, CALLINGS AND EMPLOYMENTS ACT, 1975.

To,

The Commissioner of Profession Tax,
Maharashtra State, Mumbai.

Sir,

I, the undersigned Shri/Smt...
(Surname) (name) (Father's/husband's name)

hereby apply for obtaining authorisation for working as a recovery agent under the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (Mah.XVI of 1975). My particulars are as under:-

1. **Name in Full**	
2. **Address.**	
(a) Flat/Block No./ Room No.	
(b) Road/Street/Lane.	
(c) Area/Locality.	
(d) Town/City/District	
(e) Pincode.	
(f) Telephone No.(if any, with	STD Code)
3. Experience of working as	**Small Saving Agent**.
Details of Registration/ Enrolment, etc., with the Director of Small	

Savings.

4. Enrollment No. under the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (Mah. XVI of 1975).	
5. Permanent Account No. or GIR No. under the Indian Income Tax Act, 1961.	
6. Details of Security Furnished.	

I hereby state that I shall follow the provisions of the law and rules framed by the Government and the instructions given by the Profession Tax Authoities, while discharging my duties as a recovery agent.

Place:- Signature and Name in full.

Date:-

VERIFICATION

1. Shri/Smt..hereby declare that whatever is stated above is true to the best of my knowledge and belief.

Verified this............. (date) day of ....(Month) ....(year), at..........................(place)

Signature and Name in full.

....

Received aplication for authorization to work as recovery agent from

Shri/Smt....................................on..............(date) at.................(Place)

Office Stamp and Signature of the Receiver.

....

FORM XIV B

(See rule 22 (2)

AUTHORISATION TO WORK AS RECOVERY AGENT UNDER THE MAHARASHTRA STATE TAX ON PROFESSIONS, TRADE, CALLINGS AND EMPLOYMENTS ACT, 1975

Authorization No. Dated the

In pursuance of the application of Shri/Smt. ...., dated ...., under sub-section (7) of section 12 of the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (Mah.XVI of 1975), this authoisation is issued subject to the provisions of said Act, Rules, and instructions issued by the Government of Maharashtra in this regard.

CONDITIONS

1. This authorisation shall be effective from.............to.......................

2. The authorisation holder is entitled to visit the place of business / residence of the defaulter and inquire about the tax liability of the persons under the Maharashtra State Tax on Professions, Trade, Callings and Employments Act, 1975 (Mah. XVI of 1975), at the address assigned to him.

3. The authorisation holder shall not accept the payment in cash, in any case. The dues required to be recovered should be accepted from the defaulter only by crossed Cheque/DD/Pay Order payable to the Reserve Bank of India/the State Bank of India a/c. 'Profession Tax'.

4. The authorisation holder shall always carry his authorisation certificate and Identity Card and produce them, at the time of visit, before the enrollee or a person or persons at the address of visit.

5. The authorisation holder shall furnish the report of his work to the Profession Tax Officer.

6. If the recovery agent violates the any of the above conditions, rules or the instructions given by the Profession Tax Authorities, the authorisation is liable to be suspended or cancelled, after giving him a reasonable opportunity of being heard.

Seal :

Place :

Date :

Signature
Name and Designation of the Issuing Authority.".

4. For Form XV of the principal rules, the following Form shall be substituted, namely:-

'FORM XV
(See rule 23)

Register of tax collection to be maintained by a recovery agent under the Maharashtra State Tax on Professions, Trade,. Callings and Employments Act, 1975.

Date	Name of the person from whom the tax, interest or penalty is recovered.	Number of Enrolment Certificate of the person.	Amount recovered	Period to which the payment relates.	Details of Cheque/DD/Pay Order.	Remarks.".

By order and in the name of the Governor of Maharashtra,

Deputy Secretary to the Government.